

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 1ST JUNE 2007 / 11TH JYAISHTA 1929

WP(C).No. 16813 of 2007(B)

PETITIONER:

P.V.MARIAMMA,PROPRITRIX,
K.P/HARDWARES,CHLAKUDY,THRISSUR.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

1. THE COMMERCIAL TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES,
CHALAKUDY.
2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.
3. THE INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
MINI CIVIL STATION,IRINJALAKUDA.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 01/06/2007, THE COURT ON 01/06/2007 DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.16813 of 2007
.....

Dated this the 1st day of June, 2007.

JUDGMENT

Since petitioner has filed appeals against sales tax assessments for 2003-2004 and 2004-2005, there will be stay against recovery proceedings till disposal of appeals on petitioner remitting one third of the demand within one month from now. Payment will be made directly to the Assessing Officer and copy of the receipt will be produced before the recovery authority. The appellate authority is directed to take up the appeals out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms